

## AN ACT

ENTITLED, An Act to revise certain provisions regarding temporary vendors maintaining records for sales tax collection purposes and to provide a penalty for failure to comply with certain record keeping requirements.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-45-85 be amended to read as follows:

10-45-85. A temporary vendor shall maintain, for a minimum of three years, inventory records, including a beginning inventory of merchandise. The vendor shall provide such records for immediate inspection and review to any agent or representative of the Department of Revenue upon request. Failure to comply with this section is a Class 1 misdemeanor.

Section 2. That § 10-45-86 be amended to read as follows:

10-45-86. A temporary vendor shall maintain daily sales receipts, such as cash register tapes, hand written receipts, credit card receipts, or other receipts, for a minimum of three years. The vendor shall provide such receipts for immediate inspection and review to any agent or representative of the Department of Revenue upon request. Failure to comply with this section is a Class 1 misdemeanor.

Section 3. That § 10-45-87 be amended to read as follows:

10-45-87. A temporary vendor shall maintain for a minimum of three years, a complete list of suppliers, including names and addresses. The vendor shall provide for immediate inspection and review of such list to any agent or representative of the Department of Revenue upon request. Failure to comply with this section is a Class 1 misdemeanor.

Section 4. That § 10-45-88 be amended to read as follows:

10-45-88. A temporary vendor operating in this state may be subjected to reviews and audits without notice.

Section 5. That § 10-45-89 be amended to read as follows:

10-45-89. The secretary shall revoke the temporary license of any person that fails to comply with the provisions of §§ 10-45-85 to 10-45-89, inclusive.

An Act to revise certain provisions regarding temporary vendors maintaining records for sales tax collection purposes and to provide a penalty for failure to comply with certain record keeping requirements.

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I certify that the attached Act  
originated in the

SENATE as Bill No. 34

\_\_\_\_\_  
Secretary of the Senate  
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\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 34  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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Received at this Executive Office  
this \_\_\_\_\_ day of \_\_\_\_\_ ,  
20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor  
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The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor  
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STATE OF SOUTH DAKOTA,  
ss.  
Office of the Secretary of State

Filed \_\_\_\_\_, 20\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State